PUBLIC UTILITIES COMMISSION
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November 2, 2026

Walker Matthews; Peter Ouborg
Pacific Gas and Electric Company
Law Department, 19th Floor
300 Lakeside Drive, Suite 210
Oakland, CA 94612
SENT VIA EMAIL: Peter.Ouborg@pge.com

SUBJECT: 2025 Pacific Gas and Electric Company Risk Spending Accountability Report Review

Dear Walker Matthews and Peter Ouborg:

Pacific Gas and Electric Company (PG&E) submitted its 2025 Risk Spending Accountability Report (RSAR) to the California Public Utilities Commission (CPUC) on April 30, 2026. Energy Division (ED) has completed its review of PG&E's 2025 RSAR and herein provides PG&E with recommendations for its future RSAR submittals. The included attachments provide background information and details regarding ED staff's analysis of PG&E's reporting for its spending accountability and spending variances.

OVERVIEW

The 2025 RSAR is the final report submitted for PG&E's Test Year (TY) 2023 General Rate Case (GRC) cycle. The 2025 RSAR was filed under the TY 2023 GRC, Application (A.) 21-06-021, and the TY 2027 GRC, A.25-05-009, pursuant to Decision (D.) 19-04-020, Ordering Paragraph 8. ED has reviewed the RSAR to determine compliance with the guidance set forth in CPUC's Safety Model Assessment Proceeding (S-MAP) D. 19-04-020 and D.22-10-002. Within the RSAR, PG&E presented imputed adopted costs, actual spending, and work units for its reportable GRC programs related to safety, reliability and maintenance.

Program Selection

PG&E applied the selection criteria for its GRC programs according to D.19-04-020 and D.22-10-002. These decisions require explanations for programs related to safety, reliability, or maintenance (SRM) that meet work unit or spending variance established thresholds.[1] To compare actual spending with imputed adopted spending, PG&E presented its 2025 imputed adopted and recorded costs by Major Work Category (MWC) and/or Maintenance Activity Type (MAT) Code (where applicable). In addition, PG&E provided information on balancing and memorandum accounts, including the recorded year balances and associated cost-recovery mechanisms, to show how these accounts relate to authorized spending.

[1] The threshold that triggers an explanation varies between type of expense and units: Expense Variance: > $10 million, or >$5 million and 20 percent; Capital Variance: > $20 million, or >$10 million and 20 percent; or Unit Variance between adopted units and actual units > 20 percent where work unit data is available.

Variances

Overall, PG&E's 2025 RSAR showed a 34.6 percent overspend ($4.7 billion), as shown in Table 1.

Table 1. 2025 Recorded vs. Actual by Functional Area (Thousands of Dollars)

Functional Area	2025 Recorded ($000)	2025 Authorized ($000)	Variance ($000)	Variance (%)
Operations and Maintenance O&M[2]				
Gas Distribution	$419,139.40	$567,092.40	($147,953.00)	-26.1%
Gas Transmission & Storage	$493,796.50	$594,871.90	($101,075.40)	-17.0%
Electric Distribution	$2,595,825.40	$2,302,151.70	$293,673.70	12.8%
Energy Supply[3]	$443,789.30	$462,125.50	($18,336.20)	-4.0%
Customer & Communications	$376,531.10	$321,816.60	$54,714.50	17.0%
Shared Services/IT	$705,664	$733,873.20	($28,209.20)	-3.8%
Human Resources	$92,558.80	$92,525.50	$33.30	0.04%
Corporate Services (A&G)	$212,737.70	$165,826.30	$46,911.40	28.3%
Companywide Items	$1,784,106.70	$1,233,813.40	$550,293.30	44.6%
O&M Total	**$7,124,148.90**	**$6,474,096.50**	**$650,052.00**	**10.0%**
Capital[4]				
Gas Distribution	$1,049,973.00	$963,134.16	$86,838.84	9.0%
Gas Transmission & Storage	$724,924.80	$781,411.23	($56,486.43)	-7.2%
Electric Distribution	$6,656,726.23	$4,229,637.63	$2,427,088.61	57.4%
Energy Supply	$488,037.22	$305,842.10	$182,195.13	59.6%
Customer & Communications	$230,312.10	$148,728.63	$81,583.47	54.9%
Shared Services/IT	$2,024,142.31	$695,211.28	$1,328,931.03	191.2%
Human Resources	$2,208.13	$1,182.37	$1,025.76	86.8%
Corporate Services (A&G)	$5,590.52	$2,955.92	$2,634.60	89.1%
Capital Total	**$11,181,914.32**	**$7,128,103.31**	**$4,053,811.01**	**56.9%**
Total	**$18,306,063.22**	**$13,602,199.79**	**$4,703,863.43**	**34.6%**

In 2025, PG&E's actual **expenses** exceeded adopted levels by **$650.1 million**, driven largely by increased spending in Electric Distribution and Companywide Items.[5] Within Electric Distribution, higher costs were associated with major emergency response, overhead and underground maintenance, and vegetation management activities, including expanded wildfire-mitigation work.[6] Companywide Items expenses were elevated due to higher-than-authorized employee health, retirement, and incentive compensation costs, which PG&E states were under-funded in the 2023 GRC.[7] Additional expense growth was recorded through Commission-approved balancing accounts—most notably the Overhead and Underground Maintenance Balancing Account (OUMBA) and the Major Emergency Balancing Account (MEBA)—both of which allow PG&E to recover spending above forecast levels when

[2] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 1-1.
[3] According to PG&E, Energy Supply includes costs associated with Energy Policy and Procurement, Nuclear Generation, and Power Generation other than power purchase agreement and fuel costs. Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, at 1-18.
[4] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 1-2.
[5] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 1-9.
[6] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 1-9 and 1-10.
[7] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 1-9 and 1-10.

necessary to maintain system safety and reliability.[8]

PG&E's **capital spending** also exceeded adopted values by **$4.054 billion**, driven largely by significant increases in Electric Distribution and Shared Services/IT investments.[9] The overspend primarily reflected emergent work, including major emergency response, expanded pole replacement and overhead maintenance to support wildfire mitigation commitments, and substantial Shared Services/IT capital for the Propel SAP modernization program and the Oakland General Office acquisition and security upgrades.[10] Additional capital variance also resulted from higher-than-forecast spending on system capacity and customer connection projects, which experienced increased demand during the year.[11]

Expanded, Emergent, and Deferred Program Presentation

PG&E appropriately included canceled, deferred, or expanded programs. For the program "Status" column, Appendix A in D.22-10-002 defines the options as "Proceeding as Planned," "Deferred," "Cancelled," "Expanded," and "Emergent." PG&E opted to use "Rescheduled" as the status for program activities that have been delayed to a later date, rather than "Deferred." PG&E stated that there were several instances where multiple of the "Status" descriptions could have been used for an activity, and PG&E exercise its best judgement in populating the Status columns.[12]

Across O&M, PG&E had five cancelled projects in 2025 with total actual cost of -$3.52 million, eight projects that were emergent with a total cost of $224.9 million, two expanded projects with a total cost of $320.8 million, and thirteen rescheduled projects with a total cost of $52.4 million.

Within Capital, PG&E had six cancelled projects, with total actual cost of (-$45,900), twenty-three emergent projects with a total cost of $549.9 million, six expanded projects with a total of $548.7 million, and forty-six rescheduled projects with a total cost of $1.02 billion.

[8] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 1-10.
[9] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 1-10 and 1-11.
[10] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 1-11.
[11] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 1-11.
[12] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, at 1-3.

Memorandum and Balancing Accounts

PG&E has seven memorandum accounts and nineteen balancing accounts across the eight functional areas.[13]

Table 2. 2025 Memorandum and Balance Account Expenditures

Functional Area	Balancing/ Memorandum Account Name	Expenditure Type	MWC	2025 Actual Costs ($000)
Gas Distribution	New Environmental Regulations Balancing Account Distribution Sub-Account	Expense	LW	$9,410
		Capital	3P	$2,908
	Alternative Energy Program Balancing Account	Expense	AB	$1,802
	Gas Distribution New Business Balancing Account	Capital	29	$38,993
Gas Transmission and Storage (GT&S)	Transmission Integrity Management Program Balancing Account	Expense	HP	$235,802
	Gas Storage Balancing Account	Expense	AH	$9,703
		Capital	3L	$118,455
	Gas Statutes Regulations and Rules Memorandum Account	Expense	JT, AB, GJ, JO	$3,068
		Capital	75	$9
	Internal Corrosion Balancing Account	Capital	3K	$4,090
	In-Line Inspection Balancing Account	Capital	98	$72,948
	Line 407 Memorandum Account	Capital	73	$223
	Gas Transmission New Business Balancing Account	Capital	26	$9,285
Electric Distribution	Vegetation Management Balancing Account	Expense	HN, IG	$324,290
	Major Emergency Balancing Account	Expense	IF	$168,811
		Capital	95	$169,645
	Wildfire Mitigation Balancing Account	Expense	AB, BA, BF, BH, DD, FZ, GC, HG, IG, KA, WF	$268,689
		Capital	05, 07, 08, 09, 21, 2F, 3U, 48, 49	$1,596,472
	Wildfire Mitigation Plan Memorandum Account	Expense	IG	$10,390
	Fire Risk Mitigation Memorandum Account	Capital	08, 3U	$2,666
	Overhead and Underground Maintenance Balancing Account	Expense	KA, KB	$191,307
		Capital	2A, 2B	$578,742
	Rule 20 Balancing Account (RBA) including Rule 20A, Rule 20B and Rule 20C subaccounts	Capital	30, 10	$48,960
		Expense	IG	$5,898
	Critical Operating Equipment Cable Replacement Balancing Account	Capital	56	$37,161
	Electric Capacity and New Business Interim Memorandum Account	Capital	06, 46, 10, 16	$781,340
Nuclear Generation	Nuclear Regulatory Commission Rulemaking Balancing Account	Expense	IG	$2,794

[13] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, at 10-2 – 10-21.

	Department of Energy Litigation Balancing Account	Expense	IG	$282
Power Generation	Hydro Licensing Balancing Account	Expense	IG	$29,832
		Capital	3H	$48,299
	Fire Risk Mitigation Memorandum Account	Expense	IG	$690
	Wildfire Mitigation Plan Memorandum Account	Expense	IG	$2,472
		Capital	2L	$478
Customer and Communications	Non-Tariffed Products and Services Memorandum Account	Expense	EL	$75,030
	California Distributed Generation Statistics Website Memorandum Account - 2	Expense	EZ	$143
	Wildfire Mitigation Plan Memorandum Account	Expense	IG	$1,974
		Capital	3M	$7,473
	Wildfire Mitigation Balancing Account – Electric	Expense	IG	$26,767
Shared Services and IT	Fire Risk Mitigation Memorandum Account	Expense	IG	$1,261
	Wildfire Mitigation Balancing Account	Expense	TA, IG, JL	$5,580
		Capital	23	($2)
	General Office Sale Memorandum Account	Expense	EP, JH, AB, BI	$25,894
		Capital	22, 23	$920,011
	Gas Statutes Regulations and Rules Memorandum Account	Expense	JV	$3,192
		Capital	2F	$4,191
Administrative and General	Risk Transfer Balancing Account	Corporate Item – (1) Other General & Non-Wildfire Liability Insurance and (2) Wildfire Liability Self-Insurance	N/A	General Liability (excluding self-insurance): $153 Non-Wildfire Self-Insurance: $56 million Wildfire Self-Insurance: $129 million

Comments

D.19-04-020 provides an opportunity for parties to comment on the report. The Public Advocates Office at the California Public Utilities Commission (Cal Advocates) filed comments on the PG&E 2025 RSAR on July 21, 2026.

Cal Advocates asserts that PG&E has failed for six consecutive years to complete its Commission-approved Overhead Conductor Replacement program. Cal Advocates states that PG&E completed 2 of the 74 circuit-miles authorized for 2025 and did not complete 242 of the 315 circuit-miles authorized from 2020 through 2025, resulting in a cumulative underspend of $187.9 million.[14] Cal Advocates argues that PG&E's continued underspending and non-completion of proactive conductor replacement work contribute to deteriorated conductors remaining in service and elevated wire-down events. At the same time, Cal Advocates states that PG&E continued to overspend on its Routine Emergency Replacement

[14] Comments of the Public Advocates Office on Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, July 21, 2026, at 3.

program, including by approximately $275 million in 2025.[15] Cal Advocates contends that these trends are related because PG&E's emergency replacement work includes the replacement of failed conductors. Cal Advocates also cites the Independent Safety Monitor's finding that PG&E's overhead asset replacement rate is below the rate indicated by PG&E's targeted asset age.[16]

Cal Advocates urges the Commission to require PG&E to file and serve the information previously requested by Energy Division, in the 2024 PG&E RSAR review, regarding the Overhead Conductor Replacement program, including information concerning deferred work, associated risks, potential effects on long-term reliability and safety metrics, and completion timelines. Cal Advocates also recommends that the Commission require PG&E to file Tier 2 Advice Letters containing plans and schedules to complete its Commission-authorized Overhead Conductor Replacement work by the end of 2030 and decrease overhead wire-down events, with annual progress updates.[17]

PG&E submitted a response to Cal Advocates' comments on October 16, 2026. PG&E's response addresses three primary issues: whether the utility has met the Commission's requirements for the 2025 RSAR, whether the recommendations proposed by Cal Advocates are already being addressed in PG&E's 2027 General Rate Case proceeding (A.25-05-009), and whether PG&E's prioritization of replacement work is appropriate.[18] PG&E's complete response is included as Attachment E.

Attachments

The attachments to this letter provide supporting analysis and information concerning ED's review of PG&E's 2025 RSAR. Attachment A presents ED staff's analysis of selected programs, including information obtained through the data request process regarding significant spending and work-unit variances. Attachment B summarizes programs for which PG&E reported imputed adopted costs but no recorded actual costs, while Attachment C summarizes programs for which PG&E reported recorded actual costs but no imputed adopted costs. Attachment D presents PG&E's reported imputed adopted and actual costs by Major Work Category and functional area, together with the resulting dollar and percentage variances. Attachment E contains PG&E's complete response to Cal Advocates' comments on the 2025 RSAR. Collectively, these attachments provide additional support for ED's recommendations below.

[15] Comments of the Public Advocates Office on Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, July 21, 2026, at 7.
[16] Comments of the Public Advocates Office on Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, July 21, 2026, at 9.
[17] Comments of the Public Advocates Office on Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, July 21, 2026, at 9.
[18] Pacific Gas and Electric Company's Response to Comments of the Public Advocates Office, October 16, 2026, at 1 and 2.

RECOMMENDATIONS

1. Ensure Report Accuracy

   Several tables from PG&E's original submission required correction. PG&E confirmed several inadvertent errors, which PG&E updated after ED data requests. PG&E provided updated data and tables with the corrected numbers. For next year's RSAR submission, ED recommends PG&E ensure tables are accurate prior to initial submission.[19]

2. Correct Known Errors in the 2025 RSAR

   For O&M Electric Distribution, MWC GA, Electric Transmission and Distribution Maintenance Overhead Poles, MAT GAA, Pole Test and Treat, PG&E stated in its cost variance explanation that "costs and associated units were incorrectly recorded in capital MAT 07I, which will be corrected in the 2026 report."[20]

   When PG&E identifies an error in a filed RSAR, deferring the correction to a subsequent reporting year does not correct the accuracy of the report in which the error occurred. The 2025 RSAR should accurately reflect the costs and work units attributable to the 2025 reporting year. This issue is consistent with ED's first recommendation that PG&E ensure the accuracy of the tables and information included in its RSAR submissions.

   Accordingly, ED recommends that PG&E correct the identified error and refile the affected portions of its 2025 RSAR, including all workbooks, tables, calculations, and explanations affected by any correction. PG&E should also identify any resulting changes to program-level costs, work units, or spending variances. For future RSAR submissions, PG&E should promptly correct known errors in the report in which they occur rather than deferring those corrections to a subsequent RSAR.

3. Explain Negative Cost Values

   ED identified multiple instances in which PG&E reported negative actual costs, as well as one instance involving a negative imputed adopted cost.[21] Negative values may produce unusually high or low spending variance percentages and, without additional context, do not clearly communicate the underlying accounting activity or program result. Because the meaning of these values was not apparent from the initial submission, ED requested an explanation for each negative value through the data request process.

   For future RSAR submissions, PG&E should provide an explanation upon filing for every negative actual cost or imputed adopted cost reported in its RSAR workbooks. PG&E may satisfy this recommendation by including a footnote or comparable notation in the applicable Excel workbook that identifies the reason for the negative value, including any relevant accounting adjustment, credit, reclassification, or other contributing factor. Providing this information with the initial submission will improve transparency and reduce the need for subsequent data requests.

4. Apply a Consistent Percent-Variance Formula

   ED identified inconsistencies in the formulas used to calculate percent variance across the 2025 RSAR workbooks.[22] As discussed in Response to Data Request 001, Question 5(c),

[19] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025: Data Response No. 1, September 17, 2026, Question 4a, 4b, 4c, 4d; Data Response No. 2, October 8, 2026, Question 4; Data Response No. 3, October 21, 2026, Question 3, Question 6.
[20] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 3-3.
[21] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No.1, September 17, 2026, Question 3.
[22] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No.1, September 17, 2026, Question 5.

different functional areas used different calculation methodologies, resulting in inconsistent percent variance values for similar reporting scenarios.

For future RSAR submissions, PG&E should adopt and apply a single percent variance calculation methodology across all workbooks and functional areas. In circumstances where both imputed adopted costs and actual costs are zero, PG&E should report a zero percent variance because there is no difference between authorized and actual spending. Applying a consistent methodology will improve the clarity and comparability of RSAR reporting and reduce confusion during ED's review.

5. Maintain Consistent Functional-Area Categories Across RSAR Workbooks

PG&E reports information using the following functional areas: Gas Distribution; Gas Transmission and Storage; Electric Distribution; Nuclear Generation; Energy Policy and Procurement; Power Generation; Customer and Communications; Shared Services and Information Technology; Human Resources; Corporate Services, or Administrative and General; and Companywide Items.[23]

The RSAR Summary Table workbook, however, uses a different set of functional-area categories.[24] Specifically, based on the information presented in the filing, ED understands that the RSAR Summary Table combines the Nuclear Generation, Energy Policy and Procurement, and Power Generation functional areas into one category: Energy Supply. The use of a combined category in one workbook and separate categories in other workbooks makes it more difficult to reconcile costs and compare reported information across the filing.

For future RSAR submissions, PG&E should use consistent functional-area categories across all reports, tables, and workbooks. In particular, PG&E should report Nuclear Generation, Energy Policy and Procurement, and Power Generation as separate functional areas in the RSAR Summary Table workbook rather than combining them under Energy Supply. If PG&E determines that a combined category is necessary, it should clearly identify the component functional areas and provide sufficient detail to reconcile the combined amounts to the corresponding amounts reported elsewhere in the RSAR.

6. Identify Programs Affected by Capitalization or Expensing

ED identified multiple O&M expense variance explanations attributing underspending, in whole or in part, to the capitalization of costs.[25] Changes in whether program costs are recorded as capital or expense may result in corresponding over- and under-expenditures across reporting categories. Without a consolidated disclosure list, it can be difficult to distinguish variances caused by capitalization or expensing from variances resulting from changes in program scope, workload, cost, or completion.[26]

For future RSAR submissions, PG&E should provide a consolidated list of programs for which costs have been capitalized or expensed differently from the treatment reflected in the imputed adopted spending derived from the most recent GRC decision. For each program, PG&E should identify the applicable functional area, MWC and MAT, the original cost treatment, the revised cost treatment, and the amount affected, where available.

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[23] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, SRM O&M Expense Combined Excel Spreadsheet, SRM Capital Combined Excel Spreadsheet, Non-SRM O&M Expense Combined Excel Spreadsheet, and Non-SRM Capital Combined Excel Spreadsheet.

[24] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 1-2.

[25] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Tables 2-3, 2-9, and 3-3.

[26] As part of its review of the 2025 RSAR, ED staff requested in Data Request 003, Question 004, a comprehensive list of programs with costs that were capitalized rather than expensed.

This disclosure will allow ED and other reviewers to identify related expense and capital variances and focus their review on variances attributable to factors other than accounting treatment.

7. Identify and Explain Programs with Imputed Adopted Costs but No Actual Costs

   In Data Request 001, Question 3, ED requested information concerning programs for which PG&E reported imputed adopted costs but no actual costs.[27] These programs may not meet the applicable dollar thresholds requiring a spending variance explanation, particularly when the variance is less than $5 million for expense programs or less than $10 million for capital programs. Nevertheless, because spending was authorized for these programs in the GRC, the absence of recorded actual spending warrants an explanation.

   For future RSAR submissions, PG&E should:

   1. Provide a consolidated list of all programs with imputed adopted costs but no recorded actual costs, similar to the information presented in Attachment B; and
   2. Provide a program-level variance explanation for which imputed adopted costs are reflected in the RSAR but no actual costs were recorded during the reporting year, regardless of whether the program meets the otherwise applicable dollar-based variance threshold.

   Each explanation should identify why no costs were recorded during the reporting year and, where applicable, state whether the work was canceled, deferred, rescheduled, completed through another program, charged to another MAT or MWC, or otherwise accounted for. Providing this information in the initial RSAR filing will improve accountability for authorized spending and reduce the need for data requests.

8. Identify and Explain Programs with Actual Costs but No Imputed Adopted Costs

   In Data Request 001, Question 2, ED requested information concerning a significant number of programs for which PG&E reported actual costs but no imputed adopted costs.[28] These programs may not meet the applicable dollar thresholds requiring a spending variance explanation, particularly when actual costs are less than $5 million for expense programs or less than $10 million for capital programs. Nevertheless, because the RSAR reports spending in areas for which no imputed adopted costs were identified, ED requires sufficient information to understand the nature, authorization, and accounting treatment of that spending.

   For future RSAR submissions, PG&E should:

   1. Provide a consolidated list of all programs with recorded actual costs but no imputed adopted costs, similar to the information presented in Attachment C; and
   2. Provide a program-level variance explanation for each program for which actual costs were recorded during the reporting year, but no corresponding imputed adopted costs are reflected in the RSAR, regardless of whether the program meets the otherwise applicable dollar-based variance threshold.

   Each explanation should identify the reason actual costs were recorded without corresponding imputed adopted costs and describe, as applicable, the source of authorization, the reason the work was not included in the imputed adopted amount,

[27] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No.1, September 17, 2026, Question 3.
[28] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No.1, September 17, 2026, Question 2.

whether the costs were transferred or reclassified from another program, and whether the activity was emergent or newly established. Providing these explanations with the initial RSAR filing will improve the transparency of spending not associated with an imputed adopted amount and reduce the need for data requests.

9. Fulfilling D.22-10-002 Requirement 14

   Requirement 14 states that when the spending variance explanation for a program cites to another program or activity as a reason for the variance, the IOU shall disclose: (a) the name of the other program or activity (as it would be cited in the RSAR); (b) the actual costs associated with the other program or activity ("associated costs") or why actual costs associated with the other program or activity may not be provided; and (c) the authorized spending, actual spending (including or excluding associated costs), the difference in dollars (actual less authorized), and work units, regardless of RSAR thresholds for the other program or activity.[29]

   When PG&E cites to another program in the spending variance explanation, PG&E often lists only the other program in the explanation, which is only sufficient for Requirement 14(a). To fulfill 14(b) and 14(c), PG&E must provide information about authorized and actual costs, difference in dollars, and work units for the cited program in the spending variance explanation itself. When this information was requested via data requests, PG&E pointed to the cited program's location in the Excel data. ED recommends PG&E provide this information in the spending variance explanations at the outset for the original and cited programs for consistency.[30]

10. Variance Explanations on Sub-SRM Total Level

    PG&E presents information at SRM Total levels in RSAR data. Any information at sub-SRM Total levels in the RSAR data represents risks that are being mitigated by the MAT codes.

    a) In some instances, the imputed amounts and authorized amounts at the SRM Total level are identical to amounts at the sub-SRM Total levels for the respective MAT code. In other instances, the imputed amounts and authorized amounts are different between the SRM Total level and the respective sub-SRM Total levels. PG&E must clarify whether an explanation at the SRM Total level can be applied to all sub-levels for the same MAT code. If not, a separate explanation for each sub-level should be provided.

    b) In instances where the imputed and actual amounts are different between SRM Total level and sub-SRM Total levels, if the variance threshold triggers an explanation at a sub-SRM Total level, PG&E must provide a cost or unit variance explanation.[31]

If you have any questions or comments, please contact Abigail Bender at abigail.bender@cpuc.ca.gov or Sejal Jinturkar at sejal.jinturkar@cpuc.ca.gov.

Sincerely,

[29] D.22-10-022 Appendix A, Requirement 14.

[30] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No.1, October 8, 2026, Question 1.

[31] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No. 2, October 8, 2026, Question 2.



Le-Quyen Nguyen
Deputy Executive Director for Energy and Climate Policy/ Director Energy Division

Enclosures:

ATTACHMENT A – Staff Analysis of Selected Programs
ATTACHMENT B – Summary of Programs with Imputed Adopted Costs and No Recorded Actual Costs
ATTACHMENT C – Summary of Programs with Recorded Actual Costs and No Imputed Adopted Costs
ATTACHMENT D – PG&E RSAR Programs Ranked by Spending Variance
ATTACHMENT E – PG&E Response to Cal Advocates' Comments

cc: Ken Arnold, Pacific Gas and Electric Company
Anneta Avadesian, Pacific Gas and Electric Company
Molly Sterkel, Energy Division
Michele Kito, Energy Division
David Zizmor, Energy Division
Service Lists for A.20-06-012, A.21-06-021, A.24-05-008, A.25-05-009

ATTACHMENT A: STAFF ANALYSIS OF SELECTED PROGRAMS OF 2025 PG&E RSAR

CPUC Energy Division Staff sent PG&E data requests on programs when variance explanations appeared inadequate. The results of these inquiries may be found in the sections below. Many of the over- and under-expenditures discussed in this attachment reflect a combination of factors, including forecast changes and cost shifting methodologies. Energy Division Staff recommends that, consistent with the RSAR requirements under the D.19-04-020 and D.22-10-002, PG&E provide program-level spending details, work units, and explanations of variances relative to authorized budgets in future RSAR filings.

Capital Programs

Gas Distribution: Gas Meter Protection (MWC 27 – MAT 27A)

Spending for this program was $34.4 million compared to an imputed adopted cost of $5.6 million, an over-expenditure of approximately 514 percent ($28.7 million). Program expenditures exceeded imputed regulatory values due to a reclassification of costs from expense MAT EXB to capital MAT 27A. MWC 27 includes efforts to ensure that gas meter locations that do not conform to current PG&E standards and/or federal pipeline safety regulations are addressed. Two types of non-conformances include gas meter locations with inadequate protection from potential damage by vehicles; and those with inaccessible service or shutoff valves. Work to correct non-conformances involves installing barrier posts, installing a new valve, or relocating the meter set. MAT 27A includes meters that cannot be adequately protected by barrier posts and require relocation with re-running the service from the main; and (2) services with inaccessible service valves that require re-running the service from the main.

In PG&E's cost variance explanation for this program at the SRM Total level, PG&E states the variance is due to a reclassification of costs and cites to another program or activity, triggering the need to address Requirement 14. This requirement is not wholly fulfilled in the cost variance explanation of this program, as only the programs involved are described in the explanation. Information about authorized and imputed costs is not provided in the explanation.

ED requested further information in Data Request 002. PG&E states information that fulfills the second part of Requirement 14 can be found in other sections of the RSAR data. Additionally, the data request response provided greater detail than the cost variance explanation. PG&E attributes the shift of this program from expense to capital due to the reclassification of meter protection bollards. The increase in actual recorded costs is to fulfill all units adopted in the 2023 GRC in MAT EXB and 27A.

When PG&E reports on this program in the 2026 RSAR, PG&E should list all associated imputed and actual cost information in the spending variance section of this program, rather than only citing to the associated row of the cited program in RSAR data. Additionally, PG&E should report on the progress of unit completion, especially as the 2025 RSAR will be the final report submitted for TY 2023 GRC.[32]

Gas Distribution: G Dist Leak Repl/Emergency (MWC 52 – MAT 52C)

Spending for this program was $2.7 million compared to an imputed adopted cost of $300,000, an over-expenditure of approximately 805 percent ($2.4 million). This program does not trigger the cost variance threshold, therefore, no explanation was necessary or provided by PG&E.

[32] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No. 2, October 8, 2026, Question 1.

MWC 52 includes work and materials required to replace damaged or failed facilities including replacement of mains and services due to gas dig-ins and external forces such as landslides and earthquakes. MAT 52C replaces greater than or equal to 100 feet gas distribution main due to dig-in or damage by outside forces or third party. This program includes emergent safety-related work.

As imputed costs were significantly lower than actual costs for this program, ED requested information identifying the source of the excess funding used in this program and how costs may have been shifted between other programs. However, PG&E's response did not directly address this request. PG&E states funding is allocated to this program through the annual gas portfolio prioritization process, as needed. Information about specific programs that provided funding and amount of money transferred is not provided.

ED recommends further clarity and transparency into understanding where funding is shifted from and the corresponding amounts. If spending for this program follows a similar trend next year, PG&E should provide more information on where funding is from.[33]

Gas Distribution: G Dist Capacity (MWC 47 – MAT 47C)

Spending for this program was $62,000 compared to an imputed adopted cost of $6 million in 2025, an under-expenditure of approximately -101 percent ($6 million). This program does not trigger the cost variance threshold, therefore, no explanation was necessary or provided by PG&E. However, this program had much lower actual units than imputed. In its unit variance explanation, PG&E explains that units and work were lower than imputed due to challenges in permitting and implementation, and a limited backlog of projects to draw into the year. PG&E also states that other project implementation factors prevented the completion of units in the planned years.

MWC 47 includes capacity additions to meet load growth by reinforcing the existing gas systems. MWC 47C includes installation of new district regulator stations to provide additional capacity.
This program has several unused funds. When ED requested information about movement of funding, PG&E stated this program is part of its gas portfolio prioritization process. PG&E does not have available specific dollar amounts from other programs or MAT codes that transferred funds from MAT 47C.

The unit variance explanation data in the RSAR did not mention the funding shift. For this program, and all other programs involved in the gas portfolio prioritization, ED recommends PG&E include information about cost shifting in the unit or cost variance explanation, where applicable.

ED also requested information about the "other project implementation factors that prevented completion of units." PG&E explained its status of working with a permitting agency caused a permit delay. PG&E states another implementation issue that *may* delay a project beyond permitting issues is the varying capacity needs of the system. PG&E's explanations for the other project implementation factors causing delays are vague. ED recommends specificity as much as possible when citing "other factors."[34]

Gas, Transmission, and Storage: GT Pipeline Reliability (MWC 75 – MAT 75K)

Spending for this program was $15.2 million compared to an imputed adopted cost of $2.4 million in 2025, an over-expenditure of approximately 513 percent ($12.6 million). Program expenditures exceeded imputed regulatory values due to reprioritization in support of higher risk programs. MATs 75M, 75T,

[33] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No. 2, October 8, 2026, Question 3.
[34] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No. 2, October 8, 2026, Question 6.

and 75K collectively form the Shallow/Exposed/Water and Levee Crossings Mitigation program. Funding and work can be reallocated among these MATs as required depending on the highest risk.

MWC 75 includes the capital cost of improving the safety and reliability of the GT pipeline system. MAT 75K costs include the capital mitigation required to reinforce or relocate the pipeline at water and levee crossings.

In Data Request 002 Response, PG&E states the recorded spending in 2025 for all three MATs combined was higher than the imputed adopted amounts. The additional 2025 funding was provided through the annual reprioritization process. PG&E also states the overall program, including MATs 75K, 75M, and 75T combined is $3.8 million under the adopted imputed amounts for the GRC cycle.

PG&E states the Shallow/Exposed/Water and Levee Crossing Mitigation program is part of the annual gas portfolio prioritization process. PG&E also states there are no specific programs of MAT codes that specifically shifted funding to provide the additionally approximately $14 million compared to 2025 adopted. As such, it is still unclear how much funding PG&E pulled from other programs in the Shallow/Exposed/Water and Levee Crossing Mitigation program compared to the annual gas reprioritization process to make up for a $14 million excess.

As this program cites to three other programs, each cited program should include information about the others. In this program and in instances where other programs are cited going forward, please include a more complete explanation of all associated costs as well as the mechanics of funding transfer between programs.[35]

Electric Distribution: E Dist Automation and Protection (MWC 09 – MAT 09B) (RAMP Risk Names: (1) Distribution Overhead and (2) Wildfire)

Spending for this program was $36.7 million compared to an imputed adopted cost of $21.5 million in 2025, an over-expenditure of approximately 70 percent ($15.2 million). This analysis focuses on the sub-SRM Total levels for both risks: Distribution Overhead and Wildfire. For the SRM Total level, PG&E provides the following cost variance explanation: "Program expenditures exceeded imputed regulatory values due to relay compatibility needs with PG&E's EPSS program thus driving a need to replace un-targeted hardware."[36]

MWC 09 covers investments in substation automation and protection devices. MAT 09B replaces obsolete substation automation and protection devices in electric distribution substations to provide visibility and remote controllability to Operations and may also be replaced to ensure compatibility with new automation systems.

Under the SRM Total level, there are two sub-SRM Total programs. The first sub-SRM Total level program does not trigger a spending or cost variance explanation requirement as the imputed costs are identical to the SRM Total. The second sub-SRM Total level program (Wildfire Risk) triggers the cost variance threshold but PG&E does not provide an explanation. No costs were imputed for this risk. In Data Request 002 response, PG&E states the scope and funding needs were uncertain when PG&E filed the 2023 GRC. Therefore, PG&E did not include a capital forecast for this risk and no capital costs were adopted. Costs recorded to this category were not specifically forecast in the 2023 GRC. This information was not in the RSAR and came out of Data Request 002 response. This forecast error triggers D.22-10-002 Requirement 13, which is not fulfilled for this program either.

[35] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No. 2, October 8, 2026, Question 4.
[36] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 3-4.

ED recommends that if this sub-SRM Total level program triggers a cost or unit variance threshold again, PG&E should provide the explanation, especially if imputed and actual costs differ from the SRM Total level. This applies for the RSAR overall as well.[37]

O&M

Gas Transmission & Storage: CGT Balancing Accounts (MWC HP – MAT HPC)

Spending for this program was approximately $15.2 million compared to an imputed adopted cost of approximately $7.6 million, an over-expenditure of approximately 101 percent ($7.7 million). Completed units were approximately 61 percent above the imputed adopted level.[38]

This program performs External Corrosion Direct Assessment, or ECDA, on High Consequence Area pipeline segments subject to the integrity-management requirements of 49 CFR Part 192, Subpart O.[39] PG&E uses ECDA to assess external-corrosion threats on segments that cannot, or have not yet, been made suitable for in-line inspection and for which ECDA is more cost effective than strength testing.

PG&E explained that more pipeline mileage was required for ECDA in 2025 because additional segments were due for reassessment. PG&E does not perform ECDA at a fixed annual rate. Instead, the amount of work depends on the reassessment dates and conditions of individual pipeline segments. The adopted forecast distributes units evenly across the rate-case period, while the actual compliance workload can vary substantially from year to year.

PG&E stated that the additional ECDA work was not discretionary or incremental work. The affected segments required assessment regardless of method, and PG&E selected ECDA based on the threats present, available assessment options, segment length, and relative cost. PG&E also stated that funding was allocated among assessment methods within the Transmission Integrity Management Program Balancing Account and was not redirected from programs outside that balancing account. Any unspent funds remaining at the end of the 2023–2026 GRC period are returned to customers because the account is one-way.[40]

ED requested this information to determine whether the selection of ECDA created additional costs or displaced other safety work. PG&E's response attributes the variance to the difference between an evenly distributed forecast and the actual timing of federally required reassessments.

Gas Transmission & Storage: Gas Transmission Reliability & General Maintenance (MWC JT – MAT JT9)

Spending for this program was approximately $4.1 million compared to an imputed adopted cost of approximately $0.9 million, an over-expenditure of approximately 338 percent ($3.1 million).[41]

This program performs strength testing to mitigate certain pipeline class-location changes under 49 CFR § 192.611.[42] When a class-location change makes the existing maximum allowable operating pressure unsuitable, the regulation requires PG&E to address the condition through an allowable mitigation method, such as replacement, pressure testing, or an engineering critical assessment.

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[37] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No. 2, October 8, 2026, Question 7.
[38] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 2-9.
[39] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 2-74.
[40] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025: Data Response No. 3, October 21, 2026, Question 2.
[41] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 2-9.
[42] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 2-94.

PG&E explained that the 2025 overspend was primarily attributable to a hydrostatic strength-test project on Line 303. The project was required to meet a November 14, 2025, compliance date, and PG&E stated that no extension was available. Following the hydrostatic test, moisture remaining in the pipeline delayed the tie-in, the odor-fade process lasted longer than planned, and crews remained on standby while those conditions were resolved. These construction issues increased the project's recorded 2025 costs.

During preparation of their response, PG&E also identified an error in the RSAR program description. The RSAR described MAT JT9 as pipe replacement, but PG&E clarified that MAT JT9 records class-location mitigation through strength testing. Class-location mitigation through pipe replacement is recorded separately in capital MAT 75H.[43]

ED requested this information to determine whether the significant overspend reflected a broader increase in the number, scope, or urgency of class-location changes. PG&E's response indicates that the variance was project specific. ED recommends that PG&E verify MAT descriptions before filing to reduce the need for post-filing corrections.

Electric Distribution: Pole Test & Treat (MWC GA – MAT GAA)

The 2025 RSAR reported an under-expenditure of approximately 93.6 percent ($20.2 million) and a 100 percent unit under-completion. PG&E subsequently corrected the 2025 results to $3.813 million in costs and 9,864 inspections. Based on the reported variance and PG&E's correction, actual spending was approximately 82 percent below the imputed adopted amount ($17.7 million).[44]

This program performs intrusive inspections and treatment of wood poles.[45] PG&E stated that General Order (GO)165 permits a 20-year inspection interval for poles that have undergone a prior intrusive inspection. For wood poles without a prior intrusive inspection, GO 165 requires inspection within 10 years after the pole reaches 15 years of age. PG&E historically performed intrusive pole inspections approximately every 10 years, which aligned with the useful life of the internal fumigant applied during inspection.

Beginning in 2023, PG&E limited Pole Test & Treat work to the applicable 20-year regulatory interval while piloting and deploying other wildfire inspection methods during 2023–2026. PG&E stated that this allowed it to focus resources on other high-priority inspection work. PG&E expects to return to an approximately 10-year Pole Test & Treat cycle beginning in 2027.

PG&E stated that the reduction in 2025 inspections was not considered a deferral caused by the temporary change in inspection cycle. According to PG&E, fewer inspections were completed because funding was allocated to other high-priority inspection work, including aerial inspections in MAT BF1. PG&E further stated that inspections completed during prior operational cycles exceeded the number necessary to meet the applicable GO 165 due dates, allowing the program to remain compliant despite reduced 2025 activity.

PG&E also reported that approximately $682,000 and 2,728 Pole Test & Treat units were incorrectly recorded in capital MAT 07I. PG&E stated that the costs were prematurely treated as capital, inconsistent with its proposal to begin capitalizing eligible Pole Test & Treat work in 2027. The correction was recorded as a 2026 activity and will decrease capital and increase expense by approximately $682,000 in the 2026 report.[46]

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[43] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025: Data Response No. 3, October 21, 2026, Question 3.
[44] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 3-3.
[45] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 3-42.
[46] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025: Data Response No. 3, October 21,

ED requested this information to assess the basis and safety implications of extending the inspection cycle and to determine the consequences of the reporting and capitalization errors. PG&E's response raises a distinction between the permissible regulatory interval and the shorter operational cycle historically used by PG&E. It also indicates that the reduction in work reflected a funding-priority decision, not solely the change in inspection frequency. For future RSAR submissions, ED recommends that PG&E quantify work shifted to other programs and present corrected costs and units in a manner that allows comparison with adopted levels.

Gas Transmission & Storage: Gas Transmission Leak Programs (MWC JO – MATs JOE, JOP, JOR, and JOW)

The programs experienced significant 2025 underspending. Ground Leak Survey (MAT JOE) spending was approximately 57.6 percent below the imputed adopted amount ($0.6 million); Gas Main Leak Repair (MAT JOP) spending was approximately 93.3 percent below ($10.9 million); Leak Rechecks (MAT JOR) spending was approximately 88 percent below ($0.2 million); and Aerial Leak Survey (MAT JOW) spending was approximately 31.3 percent below ($0.8 million).[47]

These programs perform related but distinct leak-management activities. MAT JOE records ground leak-survey work;[48] MAT JOW records aerial leak-survey work;[49] MAT JOP records gas-main leak repairs;[50] and MAT JOR records leak rechecks.[51]

PG&E explained that it updated its internal procedures to allow more assets to be surveyed using aerial leak-detection equipment. PG&E also changed aerial-survey vendors, which expanded the LiDAR survey footprint to approximately 200 feet on either side of the pipeline. The expanded footprint allowed additional assets, including farm taps and high-pressure regulator stations, to be included in aerial surveys. PG&E stated that this approach increased efficiency and did not reduce the overall amount of required leak-detection, survey, or recheck activity.

During preparation of the response, PG&E identified an error in the reported MAT JOE units. The RSAR reported six miles of ground leak surveys, but PG&E stated the correct 2025 result was 297 miles. This correction reduced the unit under-completion from 98.6 percent to 36.6 percent. PG&E explained that ground-survey units were below adopted levels because work shifted from MAT JOE to the more cost-effective aerial-survey method recorded in MAT JOW. PG&E stated that the combined ground and aerial surveys completed all units required by state and federal codes in 2025.

For MAT JOP, PG&E attributed the lower number of recorded repairs to lower leak-find rates and process improvements that classified repairs according to leak type and the survey method used to identify the leak. PG&E stated that all MAT JOP leak repairs were completed on time and in compliance with GO 112-F.

For MAT JOR, PG&E explained that fewer rechecks were required because fewer MAT JOP leak repairs were recorded. PG&E stated that all required leak rechecks were completed on time and in compliance with applicable state and federal requirements.[52]

ED requested this information to determine whether the lower reported activity resulted from fewer

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2026, Question 5.

[47] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 2-9.

[48] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 2-77 and 2-78.

[49] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 2-81.

[50] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 2-80.

[51] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 2-81.

[52] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025: Data Response No. 3, October 21, 2026, Question 6.

underlying leaks or from reduced survey and detection work. PG&E's response attributes the variance to a combination of more efficient aerial surveys, lower leak-find rates, changed repair classifications, and an RSAR unit-reporting error. For future RSAR submissions, ED recommends that PG&E explain material shifts between survey methods, and verify work unit-reporting to help minimize data inquiries.

Gas Transmission & Storage: CGT Balancing Accounts (MWC HP – MAT HPM)

Spending for this program was approximately $0.05 million compared to an imputed adopted cost of approximately $4.6 million, an under-expenditure of approximately 99 percent ($4.5 million).[53]

This program records expense-funded pipeline replacements of less than 50 feet that are performed in place of strength testing for pipeline segments subject to 49 CFR Part 192, Subpart O.[54] PG&E may use a short-segment replacement when replacement is the practical method for addressing an integrity threat, such as a manufacturing or time-dependent threat.

PG&E explained that the amount of work recorded in MAT HPM depends on the number of short pipeline segments due for assessment for which replacement is more cost effective than another assessment method. In 2025, PG&E identified no segments that met the MAT HPM replacement criteria. PG&E stated that adopted units are levelized across the rate-case cycle, while the actual amount and type of compliance work can vary substantially from year to year.

Replacement is only one of several methods available for satisfying integrity-assessment requirements. PG&E tracks each pipeline segment's assessment deadline and selects among strength testing, in-line inspection, direct assessment, or replacement based on the threats, condition, and requirements applicable to the segment. PG&E stated that each required assessment must be completed by its compliance date.[55]

ED requested this information to determine whether the 99 percent underspend reflected fewer qualifying segments, deferred work, or uncompleted integrity requirements. PG&E's response indicates that no segments met the criteria for short-segment replacement in 2025 and that required assessments were not deferred or canceled.

[53] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 2-9.
[54] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report April 30, 2026, at 2-75.
[55] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025: Data Response No. 3, October 21, 2026, Question 7.

ATTACHMENT B: SUMMARY OF PROGRAMS WITH IMPUTED ADOPTED COSTS AND NO RECORDED ACTUAL COSTS[56]

Table B-1. O&M Expense[57]

MWC	MWC Description	MAT	MAT Name	RAMP Risk Name	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)
Gas Distribution							
DE	G Dist Leak Survey	DEE	Customer Calls	SRM Total	820.20	0	(820.20)
DE	G Dist Leak Survey	DEE	Customer Calls	Loss of Containment on Gas Customer Connected Equipment	820.20	0	(820.20)
DE	G Dist Leak Survey	DEE	Customer Calls	Loss of Containment on Gas Distribution Main or Service	820.20	0	(820.20)
DE	G Dist Leak Survey	DEF	Advanced Mobile Technology	SRM Total	12,883.90	0	(12,883.90)
DE	G Dist Leak Survey	DEF	Advanced MobileTechnology	Loss of Containment on Gas Customer Connected Equipment	12,883.90	0	(12,883.90)
DE	G Dist Leak Survey	DEF	Advanced MobileTechnology	Loss of Containment on Gas Distribution Main or Service	12,883.90	0	(12,883.90)
GG	Gas Trans & Dist Sys Modeling	GG#	Not assigned	SRM Total	2,700.70	0	(2,700.70)
GG	Gas Trans & Dist Sys Modeling	GG#	Not assigned	Insufficient Capacity to Meet Customer Demand	2,700.70	0	(2,700.70)
				Total Gas Distribution	**16,404.80**	**0**	**(16,404.80)**
GT&S							

[56] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No.1, September 17, 2026, Question 3.
[57] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, SRM O&M Expense Combined Excel Spreadsheet and Non-SRM O&M Expense Combined Excel Spreadsheet.

AH	Maint Gas Storage Fac	AH2	WELL - Reworks	SRM Total	3,493.40	0	(3,493.40)
AH	Maint Gas Storage Fac	AH2	WELL - Reworks	Loss of Containment at Natural Gas Storage Well or Reservoir	3,493.40	0	(3,493.40)
GJ	Gas Transmission Mitigate Corr	GJJ	Low Read Investigations	SRM Total	298.70	0	(298.70)
HP	CGT Balancing Accounts	HPJ	ICDA Indirect Inspections	Loss of Containment on Gas Transmission Pipeline	736.40	0	(736.40)
				Total GT&S	**4,528.50**	**0**	**(4,528.50)**
Electric Distribution							
AB	Misc Expense	AB6	EPR Expense	Emergency Preparedness & Response	2,264.20	0	(2,264.20)
AB	Misc Expense	AB6	EPR Expense	Emergency Preparedness & Response	651.50	0	(651.50)
AB	Misc Expense	AB6	EPR Expense	Emergency Preparedness & Response	7,702.60	0	(7,702.60)
AB	Misc Expense	AB6	EPR Expense	Wildfire	78,949.60	0	(78,949.60)
AB	Misc Expense	AB6	EPR Expense	Wildfire	1,908.30	0	(1,908.30)
AB	Misc Expense	AB6	EPR Expense	Wildfire	8,905.00	0	(8,905.00)
AB	Misc Expense	AB6	EPR Expense	Wildfire	391.60	0	(391.60)
AB	Misc Expense	AB6	EPR Expense	Wildfire	251.70	0	(251.70)
AB	Misc Expense	AB6	EPR Expense	Wildfire	6,861.90	0	(6,861.90)
AB	Misc Expense	AB6	EPR Expense	Wildfire	188.00	0	(188.00)
AB	Misc Expense	AB6	EPR Expense	Wildfire	27,975.70	0	(27,975.70)
AB	Misc Expense	AB#	Not assigned	Distribution Overhead	680.90	0	(680.90)

AB	Misc Expense	AB#	Not assigned	Distribution Overhead	794.60	0	(794.60)
AB	Misc Expense	AB#	Not assigned	Wildfire	2,117.00	0	(2,117.00)
AB	Misc Expense	AB#	Not assigned	Wildfire	4,091.00	0	(4,091.00)
AT	Emerging Technology	N/A	Not assigned	SRM Total (NON-RAMP)	2,242.20	0	(2,242.20)
FZ	E Dist Planning & Ops Engineer	FZC	Transformer Reports Manage	SRM Total (NON-RAMP)	251.70	0	(251.70)
GA	E T&D Maint OH Poles	GAF	Telco Engr Revw Non-Reimbursed	SRM Total	175.10	0	(175.10)
GA	E T&D Maint OH Poles	GAF	Telco Engr Revw Non-Reimbursed	Distribution Overhead	175.10	0	(175.10)
GC	E Dist Subst O&M	GC1	El DSub-Engrg_Maint Support	SRM (NON-RAMP)	1,165.20	0	(1,165.20)
KB	E Dist Maint UG	KBE	BART Cable Repr	SRM Total	72.20	0	(72.20)
KB	E Dist Maint UG	KBE	BART Cable Repr	Underground	72.20	0	(72.20)
				Total Electric Distribution	**147,640.00**	**0.00**	**(147,640.00)**
				Total	**168,573.30**	**0.00**	**(168,573.30)**

Table B-2. Capital[58]

MWC	MWC Description	MAT	MAT Name	RAMP Risk Name	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)
Electric Distribution							
21	Misc Capital	N/A	Not assigned	Wildfire	11,942.80	0	(11,942.80)
22	Misc Capital	N/A	Not assigned	Emergency Preparedness & Response	3,842.90	0	(3,842.90)
23	Misc Capital	N/A	Not assigned	Emergency Preparedness & Response	121.50	0	(121.50)
24	Misc Capital	N/A	Not assigned	Wildfire	297.50	0	(297.50)
2A	E Dist Inst/Repl OH General	2AP	OH CAP Projects	Distribution Overhead	17,868.50	0	(17,868.50)
2A	E Dist Inst/Repl OH General	2AP	OH CAP Projects	Wildfire	17,868.50	0	(17,868.50)
2C	E Dist Inst/Repl Network	2CC	Transformer & Protector Repl	Distribution Network	3,007.20	0	(3,007.20)
2C	E Dist Inst/Repl Network	2CC	Transformer & Protector Repl	Distribution Network	245.60	0	(245.60)
49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49R/3 UR	ED WFM REFCL	SRM Total	19,660.30	0	(19,660.30)
49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49R/3 UR	ED WFM REFCL	Wildfire	19,660.30	0	(19,660.30)
48	E Dist Subst Repl Other Equip	48H	Repl DSub Civil Structures	Substation	1,523.70	0	(1,523.70)
48	E Dist Subst Repl Other Equip	48N	DSub Insulators	SRM Total	6,067.70	0	(6,067.70)
49	E Dist Subst Repl Other Equip	48N	DSub Insulators	Substation	6,067.70	0	(6,067.70)

[58] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, SRM Capital Combined Excel Spreadsheet and Non-SRM Capital Combined Excel Spreadsheet.

50	E Dist Subst Repl Other Equip	48N	DSub Insulators	Wildfire	6,067.70	0	(6,067.70)
49	E Dist Reliability Ckt/Zone	49T	D-Single Phase Recloser	SRM Total	1,560.40	(47.90)	(1,608.30)
50	E Dist Reliability Ckt/Zone	49T	D-Single Phase Recloser	Distribution Overhead	1,560.40	(47.90)	(1,608.30)
56	E Dist Replace UG Asset-Gen	56B	UG Cable Inject	SRM Total	1,250.90	0	(1,250.90)
57	E Dist Replace UG Asset-Gen	56B	UG Cable Inject	Underground	1,250.90	0	(1,250.90)
				Total Electric Distribution	**67,389.00**	**(47.90)**	**(67,436.90)**
				Total	**67,389.00**	**(47.90)**	**(67,436.90)**

ATTACHMENT C: SUMMARY OF PROGRAMS WITH RECORDED ACTUAL COSTS AND NO IMPUTED ADOPTED COSTS[59]

Table C-1. O&M Expense[60]

MWC	MWC Description	MAT	MAT Name	RAMP Risk Name	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)
Gas Distribution							
DD	Provide Field Service	DDA	Field Services: Other	SRM Total (Non-RAMP)	0	214.90	214.90
FH	G Dist Preventive Maint	FHQ	GD Over Pressure Protectn Exp.	SRM Total	0	891.70	891.70
FH	G Dist Preventive Maint	FHQ	GD Over Pressure Protectn Exp.	Large Overpressure Event Downstream of Gas M&C Facility	0	891.70	891.70
GF	Gas Trans & Dist Sys Mapping	GFQ	GT&D Data Management	SRM Total	0	2,027.40	2,027.40
HY	Change/Maint Used Gas Meters	HY#	Not assigned	SRM Total	0	11.90	11.90
				Total Gas Distribution	**0**	**3,145.90**	**3,145.90**
GT&S							
GF	Gas Trans & Dist Sys Mapping	GFQ	GT&D Data Management	SRM Total (Non-RAMP)	0	1,926.30	1,926.30
JT	GT Reliability & General Maint	JTX	GT Over Pressure Protection	SRM Total	0	1,364.50	1,364.50
JT	GT Reliability & General Maint	JTX	GT Over Pressure Protection	Large Overpressure Event Downstream of Gas M&C Facility	0	1,364.50	1,364.50

[59] Pacific Gas and Electric Company Risk Spending Accountability Report Discovery 2025 Data Response No.1, September 17, 2026, Question 2.
[60] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, SRM O&M Expense Combined Excel Spreadsheet and Non-SRM O&M Expense Combined Excel Spreadsheet.

LV	GTS Station Assessments-BA	LV1	Engineering Crtcl Assmnt 1	SRM Total	0	0.20	0.20
LV	GTS Station Assessments-BA	LV1	Engineering Crtcl Assmnt 1	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	0	0.20	0.20
				Total GT&S	**0**	**3,291.00**	**3,291.00**
Electric Distribution							
AB	Misc Expense	AB6	EPR Expense	Emergency Preparedness & Response	0	51.60	51.60
AB	Misc Expense	AB6	EPR Expense	Wildfire	0	5,442.30	5,442.30
AB	Misc Expense	AB6	EPR Expense	Wildfire	0	3,970.10	3,970.10
AB	Misc Expense	AB6	EPR Expense	Wildfire	0	23,222.80	23,222.80
AB	Misc Expense	AB#	Not assigned	Wildfire	0	1,136.20	1,136.20
BA	E Dist Operate System	BA#	Not assigned	SRM Total (NON-RAMP)	0	3,791.40	3,791.40
BF	E T&D Patrol/Insp	BF1 (b)	Dist. Aerial Inspections	SRM Total (NON-RAMP)	0	66,408.80	66,408.80
BF	E T&D Patrol/Insp	BFJ	OH Patrol ORT Post Outage	Distribution Overhead	0	78.10	78.10
BF	E T&D Patrol/Insp	BFJ	OH Patrol ORT Post Outage	Wildfire	0	78.10	78.10
BF	E T&D Patrol/Insp	BF#	Not assigned	SRM Total (NON-RAMP)	0	20,683.00	20,683.00
BK	Maint Other Equip	BKJ	Equip Overhaul Emeryville	SRM Total (NON-RAMP)	0	46.40	46.40
BK	Maint Other Equip	BKK	Equip Warranty Repr Emeryville	SRM Total (NON-RAMP)	0	171.60	171.60
DD	Provide Field Service	DD#	Not assigned	Distribution Overhead	0	135.30	135.30
DD	Provide Field Service	DD#	Not assigned	Wildfire	0	135.30	135.30
FZ	E Dist Planning & Ops Engineer	FZE	Troublemen Field Work	Wildfire	0	2,907.00	2,907.00
GA	E T&D Maint OH Poles	GAB	Pole Joint Util Maint Reimb	SRM Total (NON-RAMP)	0	879.70	879.70

GC	E Dist Subst O&M	GC2	El DSub-Major Emerg_Corr Maint	Distribution Overhead	0	73.10	73.10
GC	E Dist Subst O&M	GC5	Dist Sub enhanced inspections	SRM Total (NON-RAMP)	0	1,854.00	1,854.00
HG	Elec Trans Ops Engr & Tech	HG#	Not assigned	SRM Total (NON-RAMP)	0	580.30	580.30
HG	Elec Trans Ops Engr & Tech	HGD	Distribution Operational Tech	Wildfire	0	53.10	53.10
IG	Manage Var Bal Acct Processes	IG#	Not assigned	Distribution Overhead	0	2,475.80	2,475.80
IG	Manage Var Bal Acct Processes	IG#	Not assigned	Wildfire	0	2,475.80	2,475.80
IG	Manage Var Bal Acct Processes	IG#	Not assigned	Wildfire	0	4,919.40	4,919.40
IG	Manage Var Bal Acct Processes	IG#	Not assigned	Wildfire	0	10,389.90	10,389.90
JV	Maintain IT Apps & Infra	N/A	Not assigned	IT Asset Failure	0	104.30	104.30
KA	E Dist Maint OH General	KAR	Surge Arresters	SRM Total (NON-RAMP)	0	0.50	0.50
WF	Wildfire Mitigation	WFC (a)	Cameras	SRM Total	0	12,627.80	12,627.80
WF	Wildfire Mitigation	WFC	Cameras	Wildfire	0	12,627.80	12,627.80
WF	Wildfire Mitigation	WFM (a)	Other Wildfire Support-Exp	SRM Total	0	10,526.40	10,526.40
WF	Wildfire Mitigation	WFM	Other Wildfire Support-Exp	Wildfire	0	1,186.00	1,186.00
WF	Wildfire Mitigation	WFM	Other Wildfire Support-Exp	Wildfire	0	7,559.00	7,559.00
WF	Wildfire Mitigation	WFM	Other Wildfire Support-Exp	Wildfire	0	1,635.90	1,635.90
WF	Wildfire Mitigation	WFM	Other Wildfire Support-Exp	Wildfire	0	145.50	145.50
WF	Wildfire Mitigation	WFN (a)	PSPS Non-Event Expense	SRM Total	0	31,863.70	31,863.70

WF	Wildfire Mitigation	WFN	PSPS Non-Event Expense	Emergency Preparedness & Response	0	1,178.60	1,178.60
WF	Wildfire Mitigation	WFN	PSPS Non-Event Expense	Wildfire	0	28,951.10	28,951.10
WF	Wildfire Mitigation	WFN	PSPS Non-Event Expense	SRM (NON-RAMP)	0	1,734.00	1,734.00
WF	Wildfire Mitigation	WFP (a)	PSPS Event Expense	SRM Total	0	11,739.30	11,739.30
WF	Wildfire Mitigation	WFP	PSPS Event Expense	Wildfire	0	11,739.30	11,739.30
WF	Wildfire Mitigation	WFS (a)	Safety Infra Protect Team(SIPT)	SRM Total	0	22,049.00	22,049.00
WF	Wildfire Mitigation	WFS	Safety Infra Protect Team(SIPT)	Wildfire	0	22,049.00	22,049.00
WF	Wildfire Mitigation	WFW (a)	Weather Station Maintenance	SRM Total	0	3,255.70	3,255.70
WF	Wildfire Mitigation	WFW	Weather Station Maintenance	Wildfire	0	3,255.70	3,255.70
				Total Electric Distribution	**0**	**241,436.60**	**241,436.60**
Nuclear Generation							
AB	Misc Expense	Omitted - N/A		SRM Total (Non-RAMP)	0	25.80	25.80
				Total Nuclear Generation	**0**	**25.80**	**25.80**
Customer and Communications							
LB	Prov Advertising Svcs	Omitted - N/A		SRM Total (Non-RAMP)	0	4,001.50	4,001.50
				Total Customer and Communications	**0**	**4,001.50**	**4,001.50**
Shared Services							
AB	Misc Expense	Omitted - N/A		Employee Safety Incident (EMPSI)	0	3,161.00	3,161.00
AB	Misc Expense	Omitted - N/A		Employee Safety Incident (EMPSI)	0	3,334.00	3,334.00
AB	Misc Expense	Omitted - N/A		Employee Safety Incident (EMPSI)	0	2,334.00	2,334.00
AB	Misc Expense	Omitted - N/A		Motor Vehicle Safety Incident (MTRSI)	0	2,572.00	2,572.00

AB	Misc Expense	Omitted - N/A	Records and Information Management (RECIM)	0	10,242.00	10,242.00
AB	Misc Expense	Omitted - N/A	SRM Total (Non-RAMP)	0	39.00	39.00
AK	Manage Environmental Oper	Omitted - N/A	SRM Total (Non-RAMP)	0	353.40	353.40
BI	Maint Buildings	Omitted - N/A	Real Estate and Facilities Failure (REFFL)	0	25.00	25.00
BI	Maint Buildings	Omitted - N/A	Real Estate and Facilities Failure (REFFL)	0	(10.00)	(10.00)
BI	Maint Buildings	Omitted - N/A	SRM Total (Non-RAMP)	0	6,351.00	6,351.00
EP	Manage Property & Bldgs	Omitted - N/A	SRM Total (Non-RAMP)	0	167,638.30	167,638.30
FL	Safety Engineering & OSHA Cmpl	Omitted - N/A	Contractor Safety Incident (CNTSI)	0	288.00	288.00
FL	Safety Engineering & OSHA Cmpl	Omitted - N/A	Employee Safety Incident (EMPSI)	0	53.00	53.00
FL	Safety Engineering & OSHA Cmpl	Omitted - N/A	Employee Safety Incident (EMPSI)	0	63.00	63.00
FL	Safety Engineering & OSHA Cmpl	Omitted - N/A	Employee Safety Incident (EMPSI)	0	2,660.00	2,660.00
FL	Safety Engineering & OSHA Cmpl	Omitted - N/A	Employee Safety Incident (EMPSI)	0	200.00	200.00
FL	Safety Engineering & OSHA Cmpl	Omitted - N/A	Motor Vehicle Safety Incident (MVSI)	0	180.00	180.00
FL	Safety Engineering & OSHA Cmpl	Omitted - N/A	Employee Safety Incident (EMPSI)	0	304.00	304.00

JH	Implement RealEstate Strategy	Omitted - N/A	Real Estate and Facilities Failure (REFFL)	0	256.00	256.00
JH	Implement RealEstate Strategy	Omitted - N/A	Real Estate and Facilities Failure (REFFL)	0	1,721.00	1,721.00
JH	Implement RealEstate Strategy	Omitted - N/A	SRM Total (Non-RAMP)	0	1,912.00	1,912.00
JL	Procure Materials & Services	Omitted - N/A	SRM Total (Non-RAMP)	0	2,811.60	2,811.60
JV	Maintain IT Apps & Infra	Omitted - N/A	Cyber Security Incident (CYBER)	0	6,060.00	6,060.00
JV	Maintain IT Apps & Infra	Omitted - N/A	Cyber Security Incident (CYBER)	0	10,129.00	10,129.00
JV	Maintain IT Apps & Infra	Omitted - N/A	Cyber Security Incident (CYBER)	0	16,236.00	16,236.00
JV	Maintain IT Apps & Infra	Omitted - N/A	Cyber Security Incident (CYBER)	0	(28.00)	(28.00)
JV	Maintain IT Apps & Infra	Omitted - N/A	Cyber Security Incident (CYBER)	0	2,291.00	2,291.00
JV	Maintain IT Apps & Infra	Omitted - N/A	Cyber Security Incident (CYBER)	0	6.00	6.00
JV	Maintain IT Apps & Infra	Omitted - N/A	Records and Information Management (RECIM)	0	308.00	308.00
JV	Maintain IT Apps & Infra	Omitted - N/A	Records and Information Management (RECIM)	0	199.00	199.00
JV	Maintain IT Apps & Infra	Omitted - N/A	Employee Safety Incident (EMPSI)	0	77.00	77.00
JV	Maintain IT Apps & Infra	Omitted - N/A	SRM Total (Non-RAMP)	0	58.00	58.00
KX	Prov Human Resource Svcs	Omitted - N/A	Employee Safety Incident (EMPSI)	0	8,257.00	8,257.00
KX	Prov Human Resource Svcs	Omitted - N/A	SRM Total (Non-RAMP)	0	1,450.00	1,450.00

KZ	Prov Risk/Security Svcs	Omitted - N/A	Physical Attack (PHYSA)	0	26,415.00	26,415.00
KZ	Prov Risk/Security Svcs	Omitted - N/A	Physical Attack (PHYSA)	0	839.00	839.00
KZ	Prov Risk/Security Svcs	Omitted - N/A	Physical Attack (PHYSA)	0	1,876.00	1,876.00
KZ	Prov Risk/Security Svcs	Omitted - N/A	Physical Attack (PHYSA)	0	4,453.00	4,453.00
KZ	Prov Risk/Security Svcs	Omitted - N/A	Physical Attack (PHYSA)	0	1,147.00	1,147.00
KZ	Prov Risk/Security Svcs	Omitted - N/A	Physical Attack (PHYSA)	0	52.00	52.00
KZ	Prov Risk/Security Svcs	Omitted - N/A	SRM Total (Non-RAMP)	0	8,670.50	8,670.50
OS	Operations Support	Omitted - N/A	SRM Total	0	13,466.00	13,466.00
OS	Operations Support	Omitted - N/A	Employee Safety Incident (EMPSI)	0	12,835.00	12,835.00
OS	Operations Support	Omitted - N/A	SRM Total (Non-RAMP)	0	631.00	631.00
TA	Manage Fleet Services	Omitted - N/A	SRM Total (Non-RAMP)	0	1,459.00	1,459.00
			Total Shared Services	**0**	**322,227.80**	**322,227.80**
IT						
JV	Maintain IT Apps & Infra	Omitted - N/A	SRM Total	0	40,582.30	40,582.30
JV	Maintain IT Apps & Infra	Omitted - N/A	IT Asset Failure (ITAFL)	0	1,823.20	1,823.20

JV	Maintain IT Apps & Infra	Omitted - N/A	IT Asset Failure (ITAFL)	0	1,360.00	1,360.00
JV	Maintain IT Apps & Infra	Omitted - N/A	SRM Total (Non-RAMP)	0	37,399.10	37,399.10
			Total IT	**0**	**40,582.30**	**40,582.30**
			Total	**0**	**614,711.90**	**614,711.90**

Table C-2. Capital[61]

MWC	MWC Description	MAT	MAT Name	RAMP Risk Name	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)
Gas Distribution							
14	G Dist Pipeline Repl Program	14B	Copper Service Replacements	SRM Total	0	192.10	192.10
15	G Dist Pipeline Repl Program	14B	Copper Service Replacements	Loss of Containment on Gas Distribution Main or Service	0	192.10	192.10
2K	G Dist Repl/Convert Cust HPR	2K (b)	Cust HPR Reg Sta Convert Main	SRM Total	0	20,208.30	20,208.30
2K	G Dist Repl/Convert Cust HPR	2K (b)	Cust HPR Reg Sta Convert Main	Large Overpressure Event Downstream of Gas M&C Facility	0	20,208.30	20,208.30
2K	G Dist Repl/Convert Cust HPR	2K (b)	Cust HPR Reg Sta Convert Main	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	0	20,208.30	20,208.30
				Total Gas Distribution	**0**	**20,400.40**	**20,400.40**
GT&S							
21	Misc Capital	21C	GPOM Non-Engineering Capital	SRM Total (Non-RAMP)	0	1,756.00	1,756.00
3L	Gas Trans Storage Wells	3L4 (c)	WELL - Repair and Replace	SRM Total	0	161.10	161.10
3L	Gas Trans Storage Wells	3L4 (c)	WELL - Repair and Replace	Loss of Containment at Natural Gas Storage Well or Reservoir	0	161.10	161.10
76	GT Station Reliability	76G	GT Over Pressure Protection	SRM Total	0	19,360.10	19,360.10
76	GT Station Reliability	76G	GT Over Pressure Protection	Large Overpressure Event Downstream of Gas M&C Facility	0	19,360.10	19,360.10
				Total GT&S	**0**	**21,277.20**	**21,277.20**

[61] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, SRM Capital Combined Excel Spreadsheet and Non-SRM Capital Combined Excel Spreadsheet.

Electric Distribution							
7	E Dist Inst/Repl OH Poles	07G	Pole Joint Util Telco Reimb	SRM Total (NON-RAMP)	0	34.90	34.90
7	E Dist Inst/Repl OH Poles	07I	Dist. Pole Test and Treat	SRM Total	0	681.70	681.70
7	E Dist Inst/Repl OH Poles	07I	Dist. Pole Test and Treat	Wildfire	0	681.70	681.70
7	E Dist Inst/Repl OH Poles	07I	Dist. Pole Test and Treat	Distribution Overhead	0	681.70	681.70
7	E Dist Inst/Repl OH Poles	07L	Steel Lattice Structures	SRM Total (NON-RAMP)	0	10.20	10.20
7	E Dist Inst/Repl OH Poles	07R	Dist Pole Reinforce	SRM Total (NON-RAMP)	0	11,385.20	11,385.20
7	E Dist Inst/Repl OH Poles	07R	Dist Pole Reinforce	Distribution Overhead	0	11,385.20	11,385.20
7	E Dist Inst/Repl OH Poles	07R	Dist Pole Reinforce	Wildfire	0	11,385.20	11,385.20
08/3U	E Dist Replace OH Asset	08W/3 UG/08 X	Wildfire Resiliency projects	Wildfire	0	2,666.00	2,666.00
9	E Dist Automation & Protection	09A	ED Line SCADA Inst/Repl	SRM Total (NON-RAMP)	0	0.60	0.60
21	Misc Capital	N/A	Not assigned	Emergency Preparedness & Response	0	2,934.80	2,934.80
22	Misc Capital	N/A	Not assigned	Distribution Overhead	0	2,301.70	2,301.70
23	Misc Capital	N/A	Not assigned	Wildfire	0	2,301.70	2,301.70
24	Misc Capital	N/A	Not assigned	Wildfire	0	24,959.80	24,959.80
25	Misc Capital	N/A	Not assigned	Wildfire	0	93.70	93.70
28	Misc Capital	N/A	Not assigned	Wildfire	0	9.40	9.40
2C	E Dist Inst/Repl Network	2CD	Venting Manhole Covers Repl	SRM Total	0	3.60	3.60
2C	E Dist Inst/Repl Network	2CD	Venting Manhole Covers Repl	Distribution Network	0	3.60	3.60

3R	Energy Storage Capital	3RG	Remote Grid Install & Cap Add	SRM Total (NON-RAMP)	0	2,192.00	2,192.00
49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49H/3 UP	ED WFM Dist Protective Device	SRM (NON-RAMP)	0	110.40	110.40
49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49M/3 UA	ED WFM PIH Microgrids	SRM Total	0	271.40	271.40
49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49M/3 UA	ED WFM PIH Microgrids	Wildfire	0	271.40	271.40
49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49A/3 US	ED WFM SCADA Non Reclose	SRM Total	0	11,612.10	11,612.10
49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49A/3 US	ED WFM SCADA Non Reclose	Wildfire	0	11,333.40	11,333.40
49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49A/3 US	ED WFM SCADA Non Reclose	SRM (NON-RAMP)	0	278.70	278.70
3U	Inst/Rpl WildFire Mitgt Eqpmnt	3UT	ED WFM Non-Exempt Expulsion	SRM Total	0	11,771.60	11,771.60
3U	Inst/Rpl WildFire Mitgt Eqpmnt	3UT	ED WFM Non-Exempt Expulsion	Distribution Overhead	0	11,373.50	11,373.50
3U	Inst/Rpl WildFire Mitgt Eqpmnt	3UT	ED WFM Non-Exempt Expulsion	Wildfire	0	11,373.50	11,373.50
3U	Inst/Rpl WildFire Mitgt Eqpmnt	3UT	ED WFM Non-Exempt Expulsion	SRM (NON-RAMP)	0	398.00	398.00
48	E Dist Subst Repl Other Equip	48#	Not assigned	SRM Total (NON-RAMP)	0	37.00	37.00

48	E Dist Subst Repl Other Equip	48D	Repl DSub Breakers	Wildfire	0	5,634.70	5,634.70
49	E Dist Reliability Ckt/Zone	49B	Recl Ctrls Inst/Repl	Wildfire	0	1,231.40	1,231.40
49	E Dist Reliability Ckt/Zone	49D	OH Recl/Sect/Swch Inst/Repl	SRM Total	0	21,157.00	21,157.00
50	E Dist Reliability Ckt/Zone	49D	OH Recl/Sect/Swch Inst/Repl	Wildfire	0	21,193.20	21,193.20
49	E Dist Reliability Ckt/Zone	49E	Genl Inst/Repl Circuit/Zone	SRM Total	0	1,609.50	1,609.50
50	E Dist Reliability Ckt/Zone	49E	Genl Inst/Repl Circuit/Zone	Wildfire	0	1,483.50	1,483.50
51	E Dist Reliability Ckt/Zone	49E	Genl Inst/Repl Circuit/Zone	SRM (NON-RAMP)	0	126.00	126.00
49	E Dist Reliability Ckt/Zone	49F	UG Fuses Install/Replace	SRM Total (NON-RAMP)	0	12,584.50	12,584.50
49	E Dist Reliability Ckt/Zone	49G	UG Recl/Sect/Swch Inst/Repl	SRM Total	0	1,240.30	1,240.30
50	E Dist Reliability Ckt/Zone	49G	UG Recl/Sect/Swch Inst/Repl	Wildfire	0	1,240.30	1,240.30
49	E Dist Reliability Ckt/Zone	49X	Emerging Dist Rel Improvements	Wildfire	0	14.30	14.30
49	E Dist Reliability Ckt/Zone	49#	Not assigned	Wildfire	0	7.90	7.90
58	E Dist Repl Substation Safety	58B	Repl Dist Sub Civil Structures	SRM Total	0	216.80	216.80
				Total Electric Distribution	**0**	**114,772.50**	**114,772.50**
Power Generation							
2R	Instl/Rpl for Fosil Safety&Reg	Omitted - N/A		SRM Total (Non-RAMP)	0	(8.10)	(8.10)

2T	Instl/Repl Fosl BldgGrndInfrst	Omitted - N/A	SRM Total (Non-RAMP)	0	2,433.10	2,433.10
3B	Instal/Repl AltGen GneratngEqp	Omitted - N/A	SRM Total (Non-RAMP)	0	2,977.60	2,977.60
			Total Power Generation	**0**	**5,402.60**	**5,402.60**
Customer and Communications						
3M	Install/Repl Var Bal Acct	Omitted - N/A	SRM Total (Non-RAMP)	0	7,473.10	7,473.10
			Total Customer and Communications	**0**	**7473.10**	**7473.10**
Shared Services						
5	Fleet/Automotive Equipment	Omitted - N/A	SRM Total (Non-RAMP)	0	150.70	150.70
21	Miscellaneous Capital	Omitted - N/A	SRM Total	0	137.90	137.90
22	Miscellaneous Capital	Omitted - N/A	SRM Total (Non-RAMP)	0	137.90	137.90
23	Maintain Buildings	Omitted - N/A	Real Estate and Facilities Failure (REFFL)	0	6,327.00	6,327.00
27	Maintain Buildings	Omitted - N/A	SRM Total (Non-RAMP)	0	30,335.00	30,335.00
2F	Build IT Apps & Infra	Omitted - N/A	SRM Total (Non-RAMP)	0	3,036.00	3,036.00
2F	Build IT Apps & Infra	Omitted - N/A	Records and Information Management (RECIM)	0	4,524.00	4,524.00
2F	Build IT Apps & Infra	Omitted - N/A	Cyber Security Incident (CYBER)	0	4,060.00	4,060.00
2F	Build IT Apps & Infra	Omitted - N/A	Cyber Security Incident (CYBER)	0	18,024.00	18,024.00
2F	Build IT Apps & Infra	Omitted - N/A	Cyber Security Incident (CYBER)	0	5,487.00	5,487.00
2F	Build IT Apps & Infra	Omitted - N/A	Cyber Security Incident (CYBER)	0	211.00	211.00
3N	Security Install/Replace	Omitted - N/A	Physical Attack (PHYSA)	0	18,954.00	18,954.00

3N	Security Install/Replace	Omitted - N/A	Physical Attack (PHYSA)	0	(4,605.00)	(4,605.00)
3N	Security Install/Replace	Omitted - N/A	SRM Total (Non-RAMP)	0	1,449.00	1,449.00
			Total Shared Services	**0**	**88,228.50**	**88,228.50**
			Total	**0**	**257,554.30**	**257,554.30**

ATTACHMENT D: PG&E SUMMARY OF MAJOR WORK CATEGORY COSTS

PG&E reported percent variances for programs with actual recorded spending but no corresponding imputed authorized spending as 100%. ED staff instead replaced any percent variances with no corresponding imputed authorized spending with "N/A".

Table D-1. Gas Expense [62]

MWC Description	MWC	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)	Percent Variance of 2025 (%)
Misc Expense	AB	$47,514.74	$4,845.52	($42,669.22)	-89.8%
Provide Field Service	DD	$62,111.35	$52,794.58	($9,316.77)	-15.0%
G Dist Leak Survey	DE	$39,350.91	$26,563.90	($12,787.01)	-32.5%
G&E T&D Locate and Mark	DF	$82,732.22	$68,316.14	($14,416.09)	-17.4%
G Dist Cathodic Protection	DG	$28,907.32	$23,755.76	($5,151.55)	-17.8%
Develop & Provide Trainng	DN	$2,787.61	$349.09	($2,438.52)	-87.5%
G Dist Meter Protection	EX	$13,581.70	$69.33	($13,512.38)	-99.5%
G Dist Operate System	FG	$10,638.25	$9,543.68	($1,094.56)	-10.3%
G Dist Preventive Maint	FH	$52,703.17	$38,804.59	($13,898.57)	-26.4%
G Dist Corrective Maint	FI/LW	$106,360.15	$111,711.08	$5,350.93	5.0%
Gas Trans & Dist Sys Mapping	GF	$4,540.50	$5,538.35	$997.85	22.0%
Gas Trans & Dist Sys Modeling	GG	$10,112.04	$5,077.50	($5,034.55)	-49.8%
Manage Energy Efficiency-NonBA	GM	$4,784.53	$3,200.03	($1,584.50)	-33.1%
R&D Non-Balancing Account	GZ	$4,117.41	$2,363.61	($1,753.80)	-42.6%
Change/Maint Used Gas Meters	HY	$985.34	$1,182.82	$197.48	20.0%
G Dist Integrity Mgt (Non Bal)	JQ	$31,343.32	$15,385.84	($15,957.48)	-50.9%
Maintain IT Apps & Infra	JV	$13,767.12	$4,147.00	($9,620.12)	-69.9%
G Dist WRO - Maintenance	LK	$7,506.28	$6,532.26	($974.02)	-13.0%
Operational Management	OM	$14,198.65	$13,172.04	($1,026.61)	-7.2%
Operational Support	OS	$29,049.75	$25,786.31	($3,263.44)	-11.2%
Total		**$567,092.36**	**$419,139.43**	($147,952.93)	**-26.1%**

[62] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 2-1.

Table D-2. Gas Capital[63]

MWC Description	MWC	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)	Percent Variance of 2025 (%)
Tools & Equipment	05	$7,253.53	$13,544.71	$6,291.18	86.7%
G Dist Pipeline Repl Program	14	$521,937.47	$509,609.11	($12,328.36)	-2.4%
Gas Meter Protection-Capital	27	$5,602.39	$34,376.81	$28,774.42	513.6%
G Dist Customer Connects	29	$72,000.00	$60,561.00	($11,439.00)	-15.9%
Build IT Apps & Infra	2F	$13,262.51	$5,320.54	($7,941.97)	-59.9%
G Dist Repl/Convert Cust HPR	2K	$0.00	$20,208.34	$20,208.34	N/A
NGV - Station Infrastructure	31	$5,002.64	$4,316.49	($686.15)	-13.7%
G Dist Capacity	47	$42,798.50	$9,267.44	($33,531.06)	-78.3%
G Dist Ctrl Operations Assets	4A	$542.79	$14,714.36	$14,171.56	2610.9%
G Dist Reliability General	50/3P	$214,172.41	$281,948.37	$67,775.96	31.6%
G Dist WRO	51	$76,573.83	$79,152.60	$2,578.78	3.4%
G Dist Leak Repl/Emergency	52	$1,678.45	$4,876.17	$3,197.72	190.5%
Install New Gas Meters	74	$2,309.63	$12,024.04	$9,714.41	420.6%
Manage Buildings	78	$0.00	$53.02	$53.02	N/A
Total		**$963,134.15**	**$1,049,973.01**	**$86,838.85**	**9.0%**

[63] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 2-2.

Table D-3. Electric Distribution Expense[64]

MWC Description	MWC	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)	Percent Variance of 2025 (%)
Misc Expense	AB	$264,634.66	$141,938.09	($122,696.57)	-46.4%
Read & Investigate Meters	AR	$11,120.47	$9,795.03	($1,325.44)	-11.9%
Research & Development	AT	$2,242.18	$0.00	($2,242.18)	-100.0%
E Dist Operate System	BA	$34,078.77	$24,391.06	($9,687.70)	-28.4%
E T&D Patrol/Insp	BF	$87,719.15	$149,324.31	$61,605.16	70.2%
E Dist Routine Emergency	BH	$201,689.40	$155,220.79	($46,468.61)	-23.0%
Maint Other Equip	BK	$2,068.00	$1,679.52	($388.49)	-18.8%
Manage Electric Grid Ops	CY	$0.00	$1,805.60	$1,805.60	N/A
Provide Field Service	DD	$26,011.37	$36,628.80	$10,617.43	40.8%
Manage Service Inquiries	EV	$14,980.95	$11,167.81	($3,813.14)	-25.5%
E TD WRO	EW	$12,471.67	$22,978.88	$10,507.21	84.2%
Change/Maint Used Elec Meter	EY	$8,551.42	$9,422.35	$870.94	10.2%
E Dist Planning & Ops Engineer	FZ	$27,381.62	$27,147.72	($233.91)	-0.9%
E T&D Maint OH Poles	GA	$43,880.92	$9,455.76	($34,425.16)	-78.5%
E Dist Subst O&M	GC	$56,374.11	$53,922.95	($2,451.16)	-4.3%
E Dist Mapping	GE	$19,367.88	$24,776.03	$5,408.15	27.9%
Elec Trans Ops Engr & Tech	HG	$23,113.13	$22,371.36	($741.77)	-3.2%
E Dist Tree Trim Bal Acct	HN	$963,767.28	$961,217.63	($2,549.65)	-0.3%
E T&D Automation & Protection	HX	$3,256.65	$2,121.47	($1,135.18)	-34.9%
Change/Maint Used Gas Meters	HY	$734.70	$213.95	($520.74)	-70.9%
E Dist Major Emergency	IF	$46,567.11	$168,810.73	$122,243.62	262.5%
Manage Var Bal Acct Processes	IG	$286,640.67	$448,730.78	$162,090.11	56.5%
Bill Customers	IS	$1,815.14	$177.74	($1,637.40)	-90.2%
Collect Revenue	IU	$1,732.66	$1,453.23	($279.44)	-16.1%
Maintain IT Apps & Infra	JV	$8,551.95	$3,199.88	($5,352.07)	-62.6%
E Dist Maint OH General	KA	$40,565.99	$171,827.77	$131,261.78	323.6%
E Dist Maint UG	KB	$20,709.64	$20,285.35	($424.29)	-2.0%
E Dist Maint Network	KC	$5,421.43	$7,019.85	$1,598.42	29.5%
Operational Management	OM	$21,041.43	$34,714.68	$13,673.26	65.0%
Operational Support	OS	$65,661.34	($18,035.65)	($83,696.99)	-127.5%
Wildfire Mitigation	WF	$0.00	$92,061.90	$92,061.90	N/A
Total		**$2,302,151.69**	**$2,595,825.36**	**$293,673.67**	**12.8%**

[64] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 3-1.

Table D-4. Electric Distribution Capital[65]

MWC Description	MWC	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)	Percent Variance of 2025 (%)
Tools & Equipment	05	$8,159.74	$8,547.39	$387.65	4.8%
E Dist Line Capacity	06	$154,219.05	$377,268.66	$223,049.61	144.6%
E Dist Inst/Repl OH Poles	07	$389,516.01	$934,542.24	$545,026.23	139.9%
E Dist Replace OH Asset	08	$48,552.31	$7,531.00	($41,021.31)	-84.5%
E Dist Replace OH Asset	08/3U	$1,242,160.84	$1,410,953.87	$168,793.02	13.6%
E Dist Automation & Protection	09	$31,747.15	$47,861.95	$16,114.80	50.8%
E Dist WRO General	10	$148,745.01	$306,531.50	$157,786.49	106.1%
E Dist Customer Connects	16	$702,147.73	$1,289,494.01	$587,346.28	83.6%
E Dist Routine Emergency	17	$267,968.81	$542,683.39	$274,714.58	102.5%
Misc Capital	21	$30,350.39	$70,566.32	$40,215.93	132.5%
Install New Electric Meters	25	$33,722.46	$35,850.30	$2,127.84	6.3%
E Dist Inst/Repl OH General	2A	$249,893.17	$415,985.93	$166,092.76	66.5%
E Dist Inst/Repl UG	2B	$71,399.67	$162,756.08	$91,356.41	128.0%
E Dist Inst/Repl Network	2C	$15,182.70	$17,512.60	$2,329.90	15.3%
Build IT Apps & Infra	2F	$75,265.11	$94,686.34	$19,421.23	25.8%
E Dist WRO Rule 20A	30	$32,713.48	$21,350.36	($11,363.12)	-34.7%
Energy Storage Capital	3R	$0.00	$2,192.00	$2,192.00	N/A
Inst/Rpl WildFire Mitgt Eqpmnt	3U	$0.00	$11,176.73	$11,176.73	N/A
E Dist Subst Capacity	46	$65,071.33	$157,082.29	$92,010.96	141.4%
E Dist Subst Repl Other Equip	48	$107,969.60	$63,356.59	($44,613.01)	-41.3%
E Dist Reliability Ckt/Zone	49	$32,613.01	$64,029.25	$31,416.24	96.3%
Inst/Rpl WildFire Mitgt Eqpmnt	49/3U	$62,229.44	$31,061.00	($31,168.44)	-50.1%
E Dist Subst Repl Transformer	54	$23,798.71	$2,522.88	($21,275.83)	-89.4%
E Dist Replace UG Asset-Gen	56	$136,189.30	$71,266.24	($64,923.06)	-47.7%
E Dist Repl Substation Safety	58	$9,222.93	$13,511.02	$4,288.09	46.5%
E Dist Subst Emergency Repl	59	$92,229.27	$206,688.16	$114,458.90	124.1%
E T&D Control System/ Facility	63	$127,293.70	$120,073.52	($7,220.18)	-5.7%
E Dist Major Emergency	95	$71,276.73	$169,644.61	$98,367.89	138.0%
TOTAL		**$4,229,637.62**	**$6,656,726.23**	**$2,427,088.61**	**57.4%**

[65] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 3-2.

Table D-5. Energy Policy and Procurement Expense[66]

MWC Description	MWC	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)	Percent Variance of 2025 (%)
Misc Expense	AB	$840.96	$752.21	($88.75)	-10.6%
Acq & Manage Elect Supply	CT	$32,462.60	$31,045.05	($1,417.54)	-4.4%
Acq & Manage Gas Supply	CV	$2,624.32	$2,646.74	$22.42	0.9%
Manage Electric Grid Ops	CY	$11,045.93	$2,096.80	($8,949.13)	-81.0%
Maintain IT Apps & Infra	JV	$1,588.86	$467.30	($1,121.56)	-70.6%
Total		**$48,562.68**	**$37,008.10**	**($11,554.58)**	**-23.8%**

Table D-6. Energy Policy and Procurement Capital [67]

MWC Description	MWC	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)	Percent Variance of 2025 (%)
Build IT Apps & Infra	2F	$12,296.81	$8,202.80	-$4,094.01	-33.3%
Total		**$12,296.81**	**$8,202.80**	**-$4,094.01**	**-33.3%**

[66] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April, 30, 2026, Table 4-1.
[67] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 4-2.

Table D-7. Nuclear Expense[68]

MWC Description	MWC	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)	Percent Variance of 2025 (%)
Misc Expense	AB	$0.00	$25.77	$25.77	N/A
Manage Environmental Oper	AK	$1,533.52	$1,533.52	$0.00	0.0%
Manage DCPP Business	BP	$8,289.32	$6,936.43	-$1,352.89	-16.3%
DCPP Support Services	BQ	$30,989.68	$30,935.75	-$53.93	-0.2%
Operate DCPP Plant	BR	$43,602.04	$43,602.03	-$0.01	0.0%
Maintain DCPP Plant Assets	BS	$40,519.47	$40,519.47	$0.00	0.0%
Nuclear Generation Fees	BT	$6,573.35	$6,573.34	$0.00	0.0%
Procure DCPP Materials & Svcs	BU	$0.00	-$0.01	-$0.01	N/A
Maintain DCPP Plant Configuration	BV	$16,636.40	$16,636.40	$0.00	0.0%
Provide Nuclear Support	EO	$7.03	$7.02	-$0.01	-0.1%
Manage Var Bal Acct Processes	IG	$1,871.06	$3,077.12	$1,206.06	64.5%
Maintain IT Apps & Infra	JV	$464.05	$412.51	-$51.54	-11.1%
Operational Management	OM	$5,064.96	$5,064.96	$0.00	0.0%
Operational Support	OS	$13,395.96	$13,217.00	-$178.97	-1.3%
Total		**$168,946.83**	**$168,541.29**	**-$405.54**	**-0.2%**

Table D-8. Nuclear Capital[69]

MWC Description	MWC	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)	Percent Variance of 2025 (%)
Tools & Equipment	05	$0.00	$216.08	$216.08	N/A
DCPP Capital	20	$986.01	$1,065.74	$79.72	8.1%
Build IT Apps & Infra	2F	$1,418.73	($0.11)	($1,418.84)	-100.0%
Total		**$2,404.75**	**$1,281.71**	**($1,123.04)**	**-46.7%**

[68] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 4-5.
[69] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 4-6.

Table D-9. Power Generation Expense[70]

MWC Description	MWC	2025 Imputed Adopted Costs ($000)	2025 Actual Costs ($000)	Difference for 2025 ($000)	Percent Variance of 2025 (%)
Misc Expense	AB	$8,176.52	$3,798.54	($4,377.97)	-53.5%
Manage Environmental Oper	AK	$4,328.49	$2,681.27	($1,647.22)	-38.1%
Maint Resv,Dams&Waterways	AX	$31,446.25	$25,664.61	($5,781.64)	-18.4%
Habitat and Species Protection	AY	$288.51	$226.55	($61.96)	-21.5%
Perf Reimburs Wk for Oth	BC	$82.38	-$82.29	($164.67)	-199.9%
Manage Property & Bldgs	EP	$1,349.81	$2,257.61	$907.80	67.3%
Manage Var Bal Acct Processes	IG	$26,951.05	$32,994.23	$6,043.17	22.4%
Maintain IT Apps & Infra	JV	$551.40	$50.94	($500.46)	-90.8%
Operate Hydro Generation	KG	$40,079.78	$41,792.49	$1,712.71	4.3%
Maint Hydro Generating Equip	KH	$25,576.12	$27,513.06	$1,936.94	7.6%
Maint Hydro Bldg,Grnd,Infrast	KI	$15,861.53	$12,366.05	($3,495.48)	-22.0%
License Compliance Hydro Gen	KJ	$26,360.53	$23,603.36	($2,757.17)	-10.5%
Operate Fossil Generation	KK	$15,553.42	$16,572.75	$1,019.33	6.6%
Maint Fossil Generating Equip	KL	$32,470.36	$20,884.15	($11,586.21)	-35.7%
Maint Fossil Bldg,Grnd,Infrast	KM	$3,355.47	$3,157.33	($198.14)	-5.9%
Operate Alternative Gen	KQ	$506.32	$2,362.69	$1,856.37	366.6%
Maint AltGen Generating Equip	KR	$1,387.23	$5,756.02	$4,368.79	314.9%
Maint AltGen Bldg,Grnd,Infrast	KS	$573.72	$3,001.62	$2,427.90	423.2%
Energy Storage Expense	MA	$0.00	$635.71	$635.71	N/A
Operational Management	OM	$3,728.60	$1,226.90	($2,501.71)	-67.1%
Operational Support	OS	$4,358.99	$11,776.39	$7,417.40	170.2%
Corporate Items	ZC	$1,629.50	$0.00	($1,629.50)	-100.0%
Total		**$244,615.97**	**$238,239.96**	**($6,376.00)**	**-2.6%**

[70] Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report, April 30, 2026, Table 4-11.

ATTACHMENT E: PG&E's RESPONSE TO CAL ADVOCATES' COMMENTS

Pacific Gas and Electric Company
300 Lakeside Drive
Oakland, CA 94612

October 16, 2026 **VIA ELECTRONIC MAIL**

Leuwam Tesfai
Deputy Executive Director, Energy & Climate Policy
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Re: PG&E's Response to Cal Advocates' Comments on PG&E's 2025 Risk Spending Accountability Report

Dear Ms. Tesfai:

Pacific Gas and Electric Company (PG&E) respectfully submits this response to the July 21, 2026, comments filed by the Public Advocates Office at the California Public Utilities Commission (Cal Advocates) on PG&E's 2025 Risk Spending Accountability Report (RSAR). While there is no formal step in the annual RSAR process for an Investor-Owned Utility (IOU) to respond to intervenor comments, PG&E respectfully submits this response for Energy Division's consideration in its review of PG&E's 2025 RSAR.

Response to Cal Advocates' Recommendations

Cal Advocates makes two recommendations:

(1) the Commission should require PG&E to file and serve to the 2027 General Rate Case (GRC) proceeding (A.25-05-009), the Risk Assessment and Mitigation Phase application (A.24-05-008), and 2023 GRC proceeding (A.21-06-021) specific information on the overhead conductor replacement program (Maintenance Activity Type 08J) as previously recommended by Energy Division; and

(2) require PG&E to complete the prior Commission adopted Overhead Conductor Replacement work by filing and serving Tier 2 Advice Letters that contain work plans, schedules, and annual program updates, consistent with Cal Advocates' recommendations in the 2027 GRC testimony.[1]

These recommendations are not appropriate because (1) PG&E fulfilled the Commission's 2025 RSAR requirements, (2) the recommendations duplicate, conflict with, or unnecessarily add to other regulatory review, compliance, and enforcement processes already in place through the 2027 General Rate Case, and (3) the recommendations incorrectly assume that PG&E has no discretion to reprioritize work

[1] Comments of the Public Advocates Office on Pacific Gas and Electric Company's 2025 Risk Spending Accountability Report (Cal Advocates Comments), p. 3. Filed July 21, 2026.

and must perform work based on the adopted expenditures forecast in the GRC. PG&E addresses these issues further below.

1. PG&E Has Fulfilled Commission Requirements for the 2025 RSAR

PG&E's 2025 RSAR meets the provisions of D.14-12-025, D.19-04-020, D.21-11-009, and D.22-10-002, which contain specific and detailed requirements of what is to be included in an annual RSAR. As discussed in D.19-04-020, the RSAR is a spending accountability report submitted for Energy Division's review that provides the following information at an activity/program level (Major Work Category and/or MAT Code for PG&E): (1) the differences between a utility's recorded costs and completed units versus the applicable general rate case (GRC) decision's imputed adopted values, and (2) variance explanations where the spending variances meet specific threshold triggers.[2] PG&E fully complied with the RSAR requirements. Cal Advocates does not contest this. Cal Advocates' recommendations exceed the scope of the RSAR process and thus should not impede disposition of PG&E's 2025 RSAR.

In addition, PG&E disagrees with Cal Advocates' characterization that "PG&E refuses to provide information requested by Energy Division staff regarding a timeline for completion of this work and the impacts of PG&E's deferral on long-term reliability and safety metrics."[3] PG&E has responded in discovery that overhead conductor replacement projects are developed approximately one year before execution based on current system conditions, risk assessments and competing work priorities. Rescheduled mileage may be incorporated into future projects, but there is not a specific completion schedule PG&E can provide.[4] The Commission also has existing regulatory mechanisms in place to monitor and enforce compliance of safety work. For example, PG&E files annually its Safety Performance Metrics Report (SPMR), which reports PG&E's performance related to key safety metrics and responds to discovery in that venue.

2. Cal Advocates' Recommendations Are Already Provided in the 2027 GRC (A. 25-05-009)

PG&E's 2027 GRC application (A.25-05-009) includes PG&E's deferred work analysis and explanation for the period 2023-2026, as required by the 2023 GRC decision,[5] as well as PG&E's proposal for the Overhead Conductor Replacement Program for 2027-2030.[6] This venue for raising recommendations regarding deferred work as identified in RSARs or pursuant to the deferred work showing affords parties full due process rights. Notably, this RSAR process does not provide PG&E with a formal opportunity to respond.

As acknowledged by its comments, Cal Advocates made its recommendations with respect to the Overhead Conductor Replacement program in PG&E's 2027 GRC.[7] PG&E

[2] D.19-04-020, p.43.
[3] Cal Advocates Comments, p. 2.
[4] See PG&E's response to RSARDiscovery2025_DR_CalAdvocates_002-Q001.
[5] D.23-11-069, OP 4, p.900.
[6] See A.25-05-009, Exhibit (PG&E-4), pp. 17-6 to 17-11.
[7] Cal Advocates Comments, p. 9.

has responded in testimony and briefs and does not repeat them here.[8] As such, these recommendations are currently under review by the Commission in the 2027 GRC. Accordingly, Cal Advocates' recommendations should not be addressed through this RSAR reporting as it is duplicative of, and could potentially conflict with, the process that is underway in the 2027 GRC.

Lastly, Cal Advocates' concerns regarding PG&E's spending on the Overhead Conductor Replacement program from prior GRC cycles[9] has already been considered by the Commission in prior GRCs. The 2025 RSAR addresses PG&E's performance compared to adopted amounts from the 2023 GRC decision. Safety program work performance in the 2020 GRC period (2020-2022) was the subject of prior year RSARs. The Commission already considered the results of the prior RSAR information (2020 and 2021) in making its 2023 GRC decision. It is not appropriate to bring in prior GRC periods for RSAR reviews, as RSARS are limited to the GRC decision governing the RSAR period.

3. PG&E's Prioritization of Work is Appropriate

The Commission has determined that a utility has both the discretion and the obligation to reprioritize work to manage its operations in a safe and reliable manner in light of current conditions and evolving needs since the forecast was originally developed.[10] While Cal Advocates' raises concerns that falling behind in completing Overhead Conductor replacements may lead to safety and reliability risks,[11] this fails to consider that PG&E is reprioritizing funding to safety investments that have greater overall risk reduction benefits. In other words, prioritization is necessary to maximize overall system safety and reliability. In addition to assessing risk annually as part of the business plan deployment process, PG&E monitors the condition of primary overhead conductors through patrols, inspections, and targeted infrared inspections to identify system needs and mitigate overall system issues. Ultimately, PG&E aims to provide safe, reliable, and affordable service to our customers, which means making challenging prioritization decisions. Even so, as shown in the 2025 RSAR Tables 1-1 and 1-2, PG&E has invested above imputed adopted amounts during the 2023 GRC cycle to address system priorities and notably, has invested $16.583 billion in electric distribution capital work in 2023-2025, which is $4.887 billion above the imputed adopted amounts for the same period. PG&E is doing a substantial amount of work to keep our customers safe and deliver on our commitments to customers, however the amount of work PG&E can and should execute at once is not limitless as we balance customer affordability.

For the above reasons, PG&E's 2025 RSAR meets all the Commission's requirements. PG&E agrees with Cal Advocates' point that it is "imperative that the Commission scrutinize PG&E's performance in ensuring safety, reliability, and

[8] A. 25-05-009, Exhibit (PG&E-16), pp. 17-4 to 17-8; Opening Brief of Pacific Gas and Electric Company, pp. 4-226 to 4-230 (Filed July 2, 2026); Reply Brief of Pacific Gas and Electric Company, pp. 4-142 to 4-145 (Filed July 23, 2026).
[9] Cal Advocates Comments, p. 5.
[10] D.11-05-018, p. 27 (reprioritization is "expected and is necessary").
[11] Cal Advocates Comments, p. 1-2.

maintenance.” However, this scrutiny, including any additional reporting requirements, work plans, schedules, and annual program updates, is part of the 2027 GRC, and not appropriate as part of the 2025 RSAR review.

PG&E appreciates your consideration of this matter. Should you have any questions, please contact GRC@pge.com.

Sincerely,

Shilpa Ramaiya
Vice President, Regulatory Proceedings and Rates

cc: Service List for A.21-06-021, A.24-05-008 and A.25-05-009